

RS 47:1706

§1706. Exemptions, solar energy systems; equipment attached to residential buildings or swimming pools

A. Notwithstanding the definitions of "real estate" and "personal property" in Section 1702, any equipment attached to any owner occupied residential building or swimming pool as part of a solar energy system is hereby declared to be personal property and shall be exempt from ad valorem taxation, and assessors shall not consider the value of such equipment in assessing the value of such buildings or swimming pools.

B. For the purposes of this Section, solar energy system means any device that uses the heat of the sun as its primary energy source and is used to heat or cool the interior of a structure or swimming pool or to heat water for use within a structure or swimming pool. Solar energy systems include but are not limited to systems utilizing solar collectors, solar cells, and passive roof ponds.

Added by Acts 1978, No. 591, §1; H.C.R. No. 88, 1993 R.S., eff. May 30, 1993; H.C.R. No. 1, 1994 R.S., eff. May 11, 1994.